



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
(PO BOX 942879, SACRAMENTO, CA 94279-0001)
TELEPHONE (916) 445-6479
FAX (916) 324-3984
www.boe.ca.gov

CAROLE MIGDEN
First District, San Francisco
Chairwoman

CLAUDE PARRISH
Third District, Long Beach
Vice Chairman

BILL LEONARD
Second District, Ontario

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

TIMOTHY W. BOYER
Interim Executive Director

**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
September 10-11, 2003**

NOTICE AND AGENDA

Agenda items occur sequentially. When circumstances warrant, the Chairwoman may modify the order of items as they appear on the agenda.

Wednesday, September 10, 2003

BOARD MEETING* (convenes at 11:00 a.m.)

❖ TAX PROGRAM NON-APPEARANCE MATTERS – CONSENT

A. Legal Appeals Matters

- Petitions for Rehearing
 1. Mohammad S. Kashe, 15158, 37009, 89000121120
 2. Ozone Productions, LTD, 89000098650
Olivia Beren, 89000965750
 3. Quality House Envelopes & Printing Specialty, Inc., 61228
 4. McDonnell Douglas Corporation, 106386
- Hearing Notice Sent – No Response
 5. Don M. and Lola Ella Williams, 89000078100
 6. Metal Edge, Inc., 158218
 7. Vahid Shamoil, 162977
 8. Bighan Melek-Shalom, 161815
 9. ~~L.S.M.G. Corporation, 142128~~
 10. Nemorio Gonzalez Romo, 144846
 11. Business Furniture Solutions, LLC, 99807
 12. Gonluco, Inc., 91759
- Hearing Notice Sent – Appearance Waived
 13. Seidenader Equipment, Inc., 89521
- Hearing Request Withdrawn
 14. R. Carlton Enterprises, Inc., 79792
 15. Marvin and Karen Reed, 155695
 16. Porterville Ready Mix, Inc., 145627
 17. Textile Graphics Unlimited, Inc., 30867
 18. American Cyanamid Company, 97981
 19. Rodolfo S. and Mercedes M. Suarez, 89002150690
 20. Deltec Electronics Corporation, 91345
 21. New-Val Ford, 89000067010, 89000067360
Val New Lincoln Mercury, 89000090160, 89000090170
- Petition for Release of Seized Property
 22. Ossam Younise Shaba, 222948

B. Franchise and Income Tax Matters

- Decisions
 1. Alaric Albisco, 186187
 2. Jill Feder-Kahlow, 207681
 3. Juan Felipe Orrego, 207233
 4. Brad J. and Lori R. Smith, 187191
 5. Southern California Surgery Centers, 193964
 6. Henry Tatian, 202279
 7. Brian Zuchowski, 201813
- Petitions for Rehearing
 8. Brice M. and Rebecca O'Bannon, 172422

C. Homeowner and Renter Property Tax Assistance Matters

- Decisions
 1. Socorra Abernathy, 190525
 2. Irene Aguilar, 190518
 3. Julian F. Aldon, 188774
 4. Emanuel Babajan, 195559
 5. Charles L. Baker, III, 191672
 6. Zelda Bamm, 198461
 7. Marion E. Batchelor, 188666
 8. Joe C. Beverly, 198290
 9. Tyrae Biddle, 195778
 10. Johnnie C. Brown, 193468
 11. Michael D. Brumett, 193939
 12. Bernice Crawley, 193423
 13. Katharine Djerahian, 201758
 14. Huong Do, 201693
 15. Rodger Dorsett, 206144
 16. Helda Fiddleman, 198538
 17. Victorio Z. Marquez, Jr., 208113
- Petitions for Rehearing
 18. Paula E. Pfister, 174471
 19. Gail Y. Taylor, 165067

D. Sales and Use Tax Matters

- Redeterminations
 1. American Home Products Corp., 196314
 2. Yaskawa Electric America, Inc., 196704
 3. Niro Atomizer, Inc., 196500
 4. Bay Area/Diablo Petroleum Co., 187308
 5. Electrograph Systems, Inc., 165746
 6. Lee Wayne Corporation, 186703
 7. American Business Equipment, Inc., 206851
- Denials of Claims for Refund
 8. Ralphs Grocery Company, 224815
 9. Wells Fargo Bank, 89000263540
 10. The Pacific Marketing Group, 225086
 11. Quebecor World (USA) Inc., 223028
 12. Corning Cable Systems LLC, 224202

E. Sales and Use Tax Matters

- Credits and Cancellations
 1. Omni Plastics, Inc., 160716
 2. Bank of America NT & SA, 222556
 3. Coherent, Inc., 225019
 4. Comdisco, Inc., 223447
 5. Madeira Woodworking Company LLC, 224820
- Refunds
 6. California Color Corporation, 89000012410
 7. Premiere House, Inc., 222782
 8. HR Textron Inc., 221632
 9. Lockheed Federal Credit Union, 222055
 10. Premier America Credit Union, 196372
 11. Ogdemli/Feldman Design, 168656
 12. Ralphs Grocery Company, 146430
 13. Cisco Systems, Inc., 206735
 14. The Pacific Marketing Group, 183212
 15. California Casualty Management Co., 184595
 16. Alta Bates Summit Medical Center, 198022
 17. C.G.J. Inc., 211736
 18. TUT Systems, Inc., 212959
 19. Press-Enterprise Company, 181663
 20. Merant, Inc., 214207
 21. San Jose Mercury News, Inc., 119495
 22. Pacific Network Supply, 143616
 23. Fujitsu Network Communication, Inc., 196293
 24. Ogden Entertainment, Inc., 223251
 25. Olympus America, Inc., 168655
 26. Chrysler Financial Corp., 222557
 27. CIT Technologies Corporation, 157163
 28. Quebecor World (USA), Inc., 130323
 29. Wayne-Dalton Corporation, 132071
 30. Kern River Gas Transmission Co., 224720
 31. BancTec Third Party Maintenance, Inc., 213935
 32. Maruchan, Inc., 143721
 33. Michael S. Blower, 157945
 34. Geary's LLC, 213372
 35. Transmeta Corporation, 130621
 36. Corning Cable Systems LLC, 136403
 37. CCH Incorporated, 144966
 38. Terawave Communications, Inc., 183233
 39. Niagara Bottling LLC, 214590
 40. GOR Acquisition Corp., 215122
 41. WFS Financial, Inc., 212388
 42. GE Transportation Systems Global Signaling, 194146
 43. Lucky Stores, Inc., 37030
 44. Travis Credit Union, 224396
 45. Marshall Design Associates, Inc., 51285
 46. Hanson Lab Furniture, Inc., 222780
 47. Terayon Corporation, 222054
 48. Best Buy Store LP, 119013
 49. Jenny Craig Products, Inc., 198639
 50. DNS Electronics, LLC, 183219
 51. Americredit Financial Service, Inc., 213336
 52. Westlake Services, Inc., 217745

- 53. B.L.J. Financial Service Corporation, 225275
- 54. Champion Financial Service, Inc., 207706
- 55. Z Manufacturing, Inc., 222555
- 56. Fidelity Funding, Inc., 221947

F. Special Taxes Matters

➤ Refunds

- 1. Yosemite Concession Services Corp., 158379
- 2. Ultramar, Inc., 141631 – “CF”
- 3. The Chalone Wine Group, LTD., 212867 – “CF”
- 4. Amerin Guaranty Corporation, 203256 – “CF”
- 5. United Investors Life Insurance Company, 214820 – “CF”
- 6. Acacia National Life Insurance Company, 214821 – “CF”
- 7. Ohio National Life Insurance Company, 216494 – “CF”

❖ SALES AND USE TAX APPEALS HEARINGS

- ☐ Phillip Cutler, 29001
Doris Cutler, 28800
- ☐ Clark/Kent Enterprises, Inc., 173868
- ☐ Eclipse Shutter Company, 170189
- ☐ John R. and Gentry McCrea, 172992
- ☐ Thomas J. Rice, 196576
- ☐ Akira Sonomura, 171771
- ☐ R Kids Tire & Service, Inc., 158420
- ☐ Color Marble, Inc., 163978
- ☐ Palladium Investors, Inc., et al., 154916, 89002254320
- ☐ L.A. Mattress, Inc., 129840
- ☐ Wayne Louis and Carol Knyal, 107131
- ☐ Charlie Edward Diaz, 163975
- ☐ Acknowledge Information & Systems Inc., 119153, 170818
- ☐ Sunnystone Technology Inc., 151015
- ☐ Lo-Car Enterprises Inc., 78694
- ☐ First Fire Systems Inc., 166239
- ☐ Paramjit and Charanjit Deol, 168674
- ☐ Solder Works Corporation, 167616
- ☐ BFWW Incorporated, 154627, 145830
- ☐ MacArthur Business Credit, LLC, 183261
- ☐ Sumo Foods Group Incorporated, 183964
- ☐ Brian Nguyen, 127822
- ☐ Mike Xing Lin, 151009
Yue Sun, 181680
- ☐ National Film Laboratories, Inc., 89000013400
- ☐ Advanced Communications Cabling, Inc., 141541
- ☐ Enrique Gonzalez, et al., 134946
- ☐ Kwang Hoon Lee, 157315
- ☐ Hotlines Unlimited, Inc., 157314, 164794
Steven B. Warner, 164580, 164789
Andrea Warner, 166777, 166778
- ☐ Office Furniture L.A., Incorporated, 140910
- ☐ Todd C. Brooks, 142129

❖ SPECIAL TAXES APPEALS HEARINGS

- ☐ Jirayr Nersesyan, 92244
Resource Properties Management Inc., 92429

❖ ADMINISTRATIVE MATTERS

- [Board Committee Reports](#)
 - ☐ Approval of the August 6, 2003 Board Committee Minutes
 - Business Taxes Committee
- [Proposed 2003 Board Meeting Date Change](#)

❖ CLOSED SESSION

- Discussion and Action on Personnel Matters (Govt. Code § 11126 (a))

Thursday, September 11, 2003

BOARD MEETING* (convenes at 9:00 a.m.)**❖ SENIOR CITIZEN & HOMEOWNERS AND RENTER ASSISTANCE CLAIMS HEARINGS**

- ☐ Ida Plotkina, 198489
- ☐ Izolda Razumova, 198498
- ☐ Bruce Gregory, 206146

❖ CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

- ☐ Mary B. Livingston (deceased), 183225
- ☐ Rodrick White, 190978
- ☐ Fred and Joyce Hameetman, 165498
- ☐ Jeanne Mount, 198404
- ☐ Estate of Cecile V. Nation, 193951
- ☐ Daniel G. and Marjorie Drommerhausen, 205238
- ☐ Cecilia Bragg, 116813
- ☐ Mike A. Bonisa, 195317
- ☐ Dukkyu Hwang, 195046
- ☐ Robert C. Kopple, 139383
- ☐ Rayburn Willard Fladboe, 182605
- ☐ Samuel and Irene Langberg, 181665
- ☐ Michael Lloyd and Leora U. Langberg, 184086
- ☐ Mark Langberg and Mary Glover, 184091
- ☐ Ronald C. Lefkowitz, 206081
- ☐ Dieter Stussy, 202274
- ☐ Oil Third Partial Consent Decree Cash Account Escrow, 139239
- ☐ Rick Schotts, Jr., 202277
- ☐ Allen Jerome and Toby Shafran, 142929
- ☐ Jesse J. Roth, 173546

BOARD MEETING (convenes at 1:30 p.m.)****❖ PUBLIC HEARINGS****➤ BUSINESS TAXPAYERS' BILL OF RIGHTS HEARINGS**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the business taxes hearings, you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

➤ PROPERTY TAXPAYERS' BILL OF RIGHTS HEARINGS

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Property Taxes hearings you can comment on the property taxes programs and laws administered by the Board, and identify ways to resolve any problems identified in the Property Taxpayers' Advocate's Annual Report.

If you would like specific information regarding items on this Board Meeting Agenda Notice please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Deborah Pellegrini, Chief
Board Proceedings Division

*Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

"CF" - Constitutional Function - The Deputy State Controller may not participate in this matter under Government Code section 7.9.

Agenda items occur sequentially. When circumstances warrant, the Chairwoman may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394, or e-mail Gary.Evans@boe.ca.gov, to make special arrangements.